

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 05**

**Exhibit F-I-A**

**041 - Lee County Schools**

		<b>GOVERNMENTAL</b>			<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
		<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>	<b>General</b>	<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,467,104.35	\$7,717,317.85	\$5,037.08	\$7,603,211.11	\$0.00	\$1,537,299.36	\$0.00
Investments	\$9,999,979.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$175,372.19	\$1,069,415.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$10,543,407.66	\$43,286.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$292,693.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$682.35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,898,870.31
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604,683.22
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,329,130.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$37,185,181.21</b>	<b>\$9,122,713.80</b>	<b>\$5,037.08</b>	<b>\$7,603,211.11</b>	<b>\$0.00</b>	<b>\$1,537,299.36</b>	<b>\$248,832,683.81</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$177,353.65	\$223,691.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$437,330.90	\$9,399,363.50	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,455,523.49	\$72,241.76	\$0.00	\$0.00	\$0.00	\$62,346.62	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,329,130.28
<b>Total Liabilities:</b>	<b>\$2,070,208.04</b>	<b>\$9,695,296.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$812,346.62</b>	<b>\$51,329,130.28</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,503,553.53
Contributed Capital							
Reserved Fund Balance	\$1,570,558.91	\$882,068.36	\$0.00	\$1,177,941.84	\$0.00	\$34,445.42	\$0.00
Unreserved Fund balance	\$33,544,414.26	(\$1,454,650.86)	\$5,037.08	\$6,425,269.27	\$0.00	\$690,507.32	\$0.00
<b>Total Fund Equity:</b>	<b>\$35,114,973.17</b>	<b>(\$572,582.50)</b>	<b>\$5,037.08</b>	<b>\$7,603,211.11</b>	<b>\$0.00</b>	<b>\$724,952.74</b>	<b>\$197,503,553.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$37,185,181.21</b>	<b>\$9,122,713.80</b>	<b>\$5,037.08</b>	<b>\$7,603,211.11</b>	<b>\$0.00</b>	<b>\$1,537,299.36</b>	<b>\$248,832,683.81</b>

Information in this report has been reconciled to the corresponding bank statements.